July 22, 1994

HOWARD EQUIPMENT, INC. JOYCE HOWARD 786 N 2600 E ST ANTHONY ID 83445

RE: HOWARD EQUIPMENT, INC. File Number C 59076

Dear Ms. Howard:

Please find enclosed a copy of your recently submitted annual report form for the 1994-95 fiscal year. We have noted the following problem.

You have stated that your corporation has gone out of business or is not transacting business in Idaho. The records of this office, however, do not indicate that the corporation has filed a formal dissolution.

If you wish to formally dissolve your corporation, you must comply with the requirements of Section 30-1-92, Idaho Code, by filing Articles of Dissolution in duplicate with this office along with the required statutory fee of \$30.00. The Articles of Dissolution should be filed before December 1, 1994 or an annual report filed by December 1, 1994 to avoid forfeiture.

If instead you wish to just allow the corporation to forfeit its right to do business in Idaho, then please disregard any subsequent annual report forms which you may receive and the corporation will be automatically forfeited on December 1, 1994.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2301.

Very truly yours,

Tonya Herold Corporate Division

Enclosures: cited

INSTRUCTIONS ON REVERSE SIDE ISSUED: 07-05-109: 59075 2. Registered Agent and Office NOT A POLBOX No. Idaho Corporation Annual Report Form Due No Later Than November 1,1906 MERRILL HOWARD Return To 215 EAST SIXTH SOUTH 1. Mailing Address - Please Correct If Not Correct Secretary of State Room 203, Statehouse HOWARD EQUIPMENT, INC. 83445 ST. ANTHONY ID P.O. BOX 83720 MERRILL HOWARD Boise, ID 83720-0080 186 N. 2600 E 3. Incorporated Under The Laws * FIRST NOTICE * ID NO FEE REQUIRED ST. ANTHONY ID 83445 59076 ND: 4. Names and Addresses of Officers and Directors MUST BE PRINTED ON TYPED Street or P.O. Address st Anthony Merrill W. Howard 786N. 2600 E. President: Toyle Howard. Secretary: Directors: chosed over businesse out. We have best We have actually gar some closing 5. Nature of Business 6. I certify that this Annual Report has been examined by me and is to the best of my knowledge true, correct and complete. Farm Equipment Signature Name (Fyped 6